IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application No.

: 10/574,096

Confirmation No. : 9785

First Named Inventor : Yasutsugu MURANISHI, et al.

Filed

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Examiner

: Robert J. Scruggs

Docket No.

: 038658.57498US

Customer No.

: 23911

Title

: Dressing Method in Vertical Duplex-Head Surface

Grinding Machine

AMENDMENT PURSUANT TO 37 C.F.R. § 1.111

Mail Stop AMENDMENT

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

The following amendments and remarks are respectfully submitted in response to the Office Action dated February 23, 2007. The three-month response due date is May 23, 2007.

A Listing of the Pending Claims begins on page 2 of this paper.

Amendments to the Drawings begin on page 6 of this paper.

Remarks begin on page 7 of this paper.